

DIRECT TESTIMONY

of

SCOTT TOLSDORF  
Accountant

Accounting Department  
Financial Analysis Division  
Illinois Commerce Commission

Annual formula rate update and revenue requirement reconciliation authorized  
by Section 16-108.5 of the Public Utilities Act

Commonwealth Edison Company

Docket No. 12-0321

July 17, 2012

**OFFICIAL FILE**

I.C.C. DOCKET NO. 12-0321

Staff Exhibit No. 3.0

Witness Scott Tolsdorf

Date 9/25/12 Reporter \_\_\_\_\_

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1 **Witness Identification**

2 **Q. Please state your name and business address.**

3 A. My name is Scott Tolsdorf. My business address is 527 East Capitol  
4 Avenue, Springfield, Illinois 62701.

5 **Q. By whom are you employed and in what capacity?**

6 A. I am currently employed as an Accountant in the Accounting Department  
7 of the Financial Analysis Division of the Illinois Commerce Commission  
8 ("ICC" or "Commission").

9 **Q. Please describe your professional background and affiliations.**

10 A. I received a Bachelors of Science in Liberal Studies from Excelsior  
11 College in Albany, New York and am nearing completion of a Master's  
12 degree in Accounting from the University of Illinois- Springfield. I am a  
13 Certified Public Accountant and joined the Commission Staff ("Staff") in  
14 February 2010. Prior to the Commission, I was employed for four years  
15 as a staff accountant for a public accounting firm, and nine years in the  
16 U.S. Navy as an operator and instructor in the Naval Nuclear Power  
17 Program.

18 **Q. Have you previously testified before any regulatory bodies?**

19 A. Yes, I have testified on several occasions before the Commission.

20 **Q. What is the purpose of your testimony?**

21 A. The purpose of my testimony is to propose adjustments to Commonwealth  
22 Edison Company's ("ComEd" or the "Company") Rate Base and Operating

23 Income concerning the following subjects: Charitable Contributions,  
24 Lobbying Costs, Merger Costs, and Rate Case Expense.

25 **Schedule Identification**

26 **Q. Are you sponsoring any schedules as part of ICC Staff Exhibit 3.0?**

27 A. Yes. I am sponsoring the following schedules that show data as of, or for  
28 the year ending December 31, 2011 that impacts 1) the pro forma 2012  
29 revenue requirement, 2) the reconciliation of the 2011 revenue  
30 requirement, and 3) the return on common equity ("ROE") collar  
31 calculation:

32	Schedule 3.01	Charitable Contributions Adjustment
33	Schedule 3.02	Political Activity Costs Adjustment
34	Schedule 3.03	Merger Costs Adjustment
35	Schedule 3.04	Rate Case Expense Adjustment

36 The pro forma 2012 revenue requirement is the 2011 revenue requirement  
37 with pro forma 2012 capital additions adjusted by 1) the difference  
38 between the actual 2011 revenue requirement and the revenue  
39 requirement ordered by the Commission in Docket No. 11-0721 and 2) the  
40 ROE collar adjustment.

41 **Charitable Contributions**

42 **Q. Please explain Schedule 3.01, Charitable Contributions Adjustment.**

43 A. Schedule 3.01 presents my adjustment to disallow donations made to  
44 organizations outside of ComEd's service territory, donations made to

45 political organizations, and donations made to non-charitable  
46 organizations.

47 **Q. Please explain the portion of your adjustment that removes the**  
48 **donation to organizations outside of ComEd's service territory.**

49 A. My adjustment disallows donations made to universities and organizations  
50 outside of ComEd's service territory. These donations do not benefit  
51 ComEd's customers and should be disallowed.

52 **Q. Has the Commission previously disallowed donations to**  
53 **organizations and universities outside of ComEd's service territory?**

54 A. Yes. In Docket No. 11-0721, the Commission specifically disallowed a  
55 donation made to the University of Wisconsin because it did not provide  
56 benefits to the rate-paying public. As the Final Order in 11-0721 stated:

57 Section 9-227 of the Public Utilities Act provides that a public utility  
58 may recover (from rates) its charitable contributions made for the  
59 public welfare or for charitable scientific, religious or educational  
60 purposes, provided that such donations are reasonable in amount.  
61 (220 ILCS 5/9-227). Logically, the term "public" includes only the  
62 rate-paying public, which is ComEd's service territory. It is not  
63 disputed that the University of Wisconsin is outside of ComEd's  
64 service territory... the "public" that ComEd serves receives no direct  
65 benefit from this charitable contribution to the University of  
66 Wisconsin. As was the case in Docket 10-0467, this outside  
67 contribution is disallowed. (Docket No. 11-0721, Final Order, May  
68 29, 2012, p. 98)

69

70 Additionally, in ComEd's last rate case prior to the enactment of formula  
71 rates, Docket No. 10-0467, the Commission stated:

72 The Commission concurs with Staff's proposal to disallow  
73 charitable contributions made by ComEd to organizations outside of  
74 the Company's service territory. There is no evidence that these  
75 contributions provide any benefit to ratepayers in ComEd's service

76 territory. The Commission agrees with Staff that it is not  
77 reasonable to require ComEd ratepayers to bear the cost of such  
78 contributions. Accordingly, Staff's adjustment is adopted. (Docket  
79 No. 10-0467, Final Order, p. 108)

80 **Q. Has the Company removed a donation to the University of Wisconsin**  
81 **in response to the Final Order in Docket 11-0721?**

82 A. Yes. In response to the Final Order in Docket 11-0721, the Company  
83 removed from the formula rate a donation to the University of Wisconsin of  
84 \$677,000. (ComEd Supplemental Data Request ("DR") Response AG-  
85 2.26)

86 **Q. Has the Company removed donations made to any other**  
87 **organizations outside of ComEd's service territory as a result of the**  
88 **Final Order in Docket No. 11-0721?**

89 A. No. The Company has included in its proposed formula rates several  
90 donations made to organizations outside of its service territory, including  
91 such organizations as Pennsylvania State University, University of  
92 Pennsylvania, the Baltimore Community Foundation, and the YMCA of  
93 Philadelphia and Vicinity. The Company has made no showing of how  
94 these donations benefit ComEd's customers and should be disallowed.

95 **Q. Please explain why you propose to disallow the Company's**  
96 **donations to political organizations.**

97 A. Section 9-224 of the Public Utilities Act ("Act") states:

98 The Commission shall not consider as an expense of any public  
99 utility company, for the purposes of determining any rate or charge,  
100 any amount expended for political activity or lobbying as defined in  
101 the "Lobbyist Registration Act". (220 ILCS 5/9-224)

102 The Company made donations to organizations such as the Democratic  
103 Governors Association, Illinois Legislative Latino Caucus Foundation, and  
104 the Metropolitan Mayors Caucus. These organizations participate in  
105 political activity and donations to them are specifically denied for recovery  
106 by Section 9-224 of the Act.

107 **Q. Please explain why you propose to disallow donations made to non-**  
108 **charitable organizations.**

109 A. Donations made for the public welfare that the Company seeks to recover  
110 through rates should be made to charitable organizations. Section 9-227  
111 of the Act states:

112 It shall be proper for the Commission to consider as an operating  
113 expense, for the purpose of determining whether a rate or other  
114 charge or classification is sufficient, donations made by a public utility  
115 for the public welfare or for charitable scientific, religious or  
116 educational purposes, provided that such donations are reasonable  
117 in amount. In determining the reasonableness of such donations, the  
118 Commission may not establish, by rule, a presumption that any  
119 particular portion of an otherwise reasonable amount may not be  
120 considered as an operating expense. The Commission shall be  
121 prohibited from disallowing by rule, as an operating expense, any  
122 portion of a reasonable donation for public welfare or charitable  
123 purposes. (220 ILCS 5/9-227)

124 Section 9-227 provides very specific types of donations that may be  
125 considered for recovery. The term "public welfare", however, is not  
126 defined by the Act. My adjustment removes from the revenue requirement  
127 those donations for the public welfare which are not made to 501(c)(3)  
128 organizations.

129 **Q. What are Section 501(c)(3) organizations?**

130 A. According to the Internal Revenue Service ("IRS"), "Organizations  
131 described in Section 501(c)(3) are commonly referred to as *charitable*  
132 *organizations*. Organizations described in Section 501(c)(3), other than  
133 testing for public safety organizations, are eligible to receive tax-deductible  
134 contributions in accordance with Code section 170."  
135 (<http://www.irs.gov/charities/charitable/article/0,,id=96099,00.html>)

136 **Q. Why do you think it necessary that donations for the public welfare**  
137 **be made to Section 501(c)(3) organizations?**

138 A. If the Section 501(c)(3) criteria is not applied to donations for the "public  
139 welfare," then the Company could conceivably make a donation to any  
140 individual to supplement his or her income and claim that it was made for  
141 the public welfare. A broad interpretation of the phrase "public welfare"  
142 would allow for the recovery of such a donation.

143 **Q. How could the Commission be certain that a donation made in the**  
144 **example above is really going to support the public welfare?**

145 A. In my opinion it would be very difficult to ensure that a donation of this kind  
146 was being used for charitable purposes. However, if a donation is made  
147 to a Section 501(c)(3) organization, there is at least the assurance that the  
148 mission of the organization has met the requirements to be considered a  
149 charitable organization by the IRS.

150 **Q. Should an organization's tax status be the only factor when**  
151 **considering the recoverability of a donation?**

152 A. No. The purpose of the donation could also be considered in determining  
153 whether or not a specific donation should be recovered from ratepayers.  
154 The tax status of an organization is simply an appropriate filter to ensure a  
155 reasonable level of contributions for the "public welfare" is recovered from  
156 ratepayers.

157 **Lobbying Costs**

158 **Q. Please explain Schedule 3.02, Lobbying Costs Adjustment.**

159 A Schedule 3.02 presents my adjustment to disallow lobbying costs which  
160 are specifically denied for recovery by Section 9-224 of the Act.

161 **Q. What is the nature of these lobbying costs?**

162 A. The costs in question are external attorney fees for state and federal  
163 legislative counseling. In response to Staff DR ST-2.06, the Company  
164 provided invoices to support the amount of regulatory Commission  
165 expenses recorded in Account 928 of the FERC Form 1. Each of these  
166 invoices has, among other things, a subject matter, invoice amount, and a  
167 detailed description of the activities performed. Several of these invoices  
168 have the subject matter name, "Legislative Counseling State and Federal."  
169 The detailed activity listed for this subject matter name includes  
170 descriptions such as, "Compare Amendment 2 to HB 0014 received from  
171 House Committee to internal working draft of HB 0014 per request of..."  
172 and "Review email regarding Quinn action on clean coal bills". (ComEd

173 DR Responses ST 2.06\_Attach 02, St 2.06 Attach 11) These invoices  
174 represent political activity and should be disallowed for recovery from  
175 ratepayers.

176 **Merger Costs**

177 **Q. Please explain Schedule 3.03, Merger Costs Adjustment.**

178 A. Schedule 3.03 presents my adjustment to disallow merger costs  
179 associated with the merger between Exelon and Constellation Energy  
180 Group, Inc.. In 2011, the Company had costs allocated to it that are  
181 associated with the proposed merger. (DR Response AG 2.03  
182 CORRECTED\_Attach 1)

183 **Q. What is the Company's rationale for the inclusion of these merger  
184 costs in the formula rate?**

185 A. In the Company's corrected response to AG DR AG-2.03, the Company  
186 stated:

187 The expenses represent the upfront costs of achieving savings  
188 from the consolidation of the two organizations, which will more  
189 than offset the upfront costs. Because these savings will be  
190 included in delivery service rates in future years, the upfront costs  
191 represent prudently incurred delivery service costs.

192 **Q. Has the Company made any showing of these alleged future  
193 savings?**

194 A. No. To my knowledge there has been nothing provided to the  
195 Commission or in this proceeding which shows that there will be any  
196 future savings passed on to ComEd's customers.

197 **Rate Case Expense**

198 **Q. Please explain Schedule 3.04, Rate Case Expense Adjustment.**

199 A. Schedule 3.04 presents my adjustment to remove the duplicative rate  
200 case expense incurred in 2011 related to the initial formula rate case,  
201 Docket No. 11-0721, that the Company included in 1) the amortized  
202 expense pursuant to Section 16-108.5(c)(4)(E) of the Act and 2) in  
203 operating expense in Account 928 Regulatory Commission Expense.

204 **Q. How does Section 16-108.5(c)(4)(E) of the Act direct the rate case**  
205 **expense from the initial formula rate case be treated?**

206 A. Section 16-108.5(c)(4)(E) of the Act directs that the expenses related to  
207 the Commission proceeding to approve the performance-based formula  
208 rate and initial rates (Docket No. 11-0721) shall be amortized over a 3-  
209 year period.

210 **Q. Describe the costs related to the initial formula rate case, Docket No.**  
211 **11-0721 that were amortized.**

212 A. The Company has included \$524,000 of amortization expense for the  
213 costs of the initial formula rate filing, as shown in ComEd Ex. 10.3, WP 5,  
214 Page 1, Line No. 23. In ComEd Ex. 3.0, p. 39, Mr. Fruehe indicates that  
215 the amount of rate case expense amortization included in operating  
216 expenses is one-third of the \$1,570,000 of rate cases expenses.

217 **Q. Describe the costs related to the initial formula rate case Docket No.**  
218 **11-0721 that were also included in Account 928, Regulatory**  
219 **Commission Expense.**

220 A. The Company's response to Staff DR ST-2.06 provided a sample of  
221 invoices to support the amount included in Account 928 Regulatory  
222 Commission Expenses. Included in this sample are several legal invoices  
223 dealing specifically with Docket No. 11-0721 and the initial formula rates.

224 **Q. What causes you to think that the rate case costs included in**  
225 **Account 928 might also be included in the amortized amount of rate**  
226 **case expense?**

227 A. The Company's response to Staff DR ST 2.03, stated, in part:

228 Because the rate case costs were not charged to an expense  
229 account during 2011, it is not necessary to make an exclusion of  
230 the original amounts. **Thus the only rate case expense for this**  
231 **proceeding included in the revenue requirement is the**  
232 **\$524,000 of amortization expense recorded in December 2011.**  
233 (ComEd Response to Staff DR ST 2.03, emphasis added)

234 The above response, however, is inconsistent with the fact that I found  
235 several Docket No. 11-0721 related invoices that are recorded in an  
236 expense account. Thus, clearly there are more than \$524,000 of Docket  
237 No.11-0721 rate case expense reflected in the Company's proposed  
238 revenue requirement. The Company needs to explain this in its rebuttal  
239 testimony.

240 If the rate case costs included in Account 928 as Regulatory Commission  
241 Expenses are also included in the amortized amount of rate case expense  
242 that would be improperly double counting the same set of costs. If,  
243 however, the Company simply failed to amortize all of its 11-0721 rate

244 case expenses, then it should remove those expenses from Account 928  
245 and include them in the rate case costs to be amortized.

246 **Q. Recognizing that you are not an attorney, what does Section 9-229**  
247 **of the Public Utilities Act require?**

248 A. My understanding is that the Commission is required to expressly address  
249 in its final order the justness and reasonableness of any amount expended  
250 by a public utility to compensate attorneys or technical experts to prepare  
251 and litigate a general rate case filing.

252 **Q. Do you have a recommendation concerning Section 9-229 related to**  
253 **this docket?**

254 A. Not at this time. My review of this issue is ongoing as I have outstanding  
255 discovery requests. Depending on the information presented in the  
256 Company's responses to those outstanding requests, supplemental direct  
257 testimony and further adjustments may be necessary.

258 **Conclusion**

259 **Q. Does this end your prepared direct testimony?**

260 A. Yes.

**Commonwealth Edison Company**  
**Charitable Contributions Adjustment**  
 For the Year Ending December 31, 2011  
 (In Thousands)

<u>Line No.</u>	<u>Description</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	Charitable Contributions per Staff	\$ 6,106	Line 2 + Line 3
2	Charitable Contributions per ComEd	<u>6,933</u>	ComEd Ex. 10.2, App. 7, Line 5, Column F
3	Staff Adjustment to Formula Rate	<u>\$ (827)</u>	Staff Exhibit 3.0, Schedule 3.01, p. 3, Line 34
4	2011 Salary and Wages Allocator	89.71%	ComEd Ex. 10.2, Sch FR A-2, Line 8
5	Staff Adjustment to Revenue Requirement	<u><u>\$ (742)</u></u>	Line 3 * line 4

**Commonwealth Edison Company**  
**Charitable Contributions Adjustment**  
For the Year Ending December 31, 2011  
(In Thousands)

Line No.	Organization (a)	Organization Program Area (b)	Amount (c)	Source (d)
<u>Outside of Service Territory</u>				
1	Archdiocese Of Philadelphia	Religious/Community Outreach Programs	29	ComEd DR Response ST 3.02_Attach 1
2	Baltimore City Foundation	Community and Neighborhood Development/Diversity	7	ComEd DR Response ST 3.02_Attach 1
3	Baltimore Community Foundation	Community and Neighborhood Development	29	ComEd DR Response ST 3.02_Attach 1
4	Bishop England High School	Education/High School	15	ComEd DR Response ST 3.02_Attach 1
5	Citadel Foundation	Education/Colleges and Universities	12	ComEd DR Response ST 3.02_Attach 1
6	Drexel University	Education/Colleges & Universities	29	ComEd DR Response ST 3.02_Attach 1
7	Harvard University	Education	15	ComEd DR Response ST 3.02_Attach 1
8	Morgan State University	Education/Colleges and Universities	15	ComEd DR Response ST 3.02_Attach 1
9	Pennsylvania State University	Education/Colleges and Universities	44	ComEd DR Response ST 3.02_Attach 1
10	St. Joseph University	Education/Colleges and Universities	15	ComEd DR Response ST 3.02_Attach 1
11	University Of Pennsylvania	Education/Colleges/Universities	74	ComEd DR Response ST 3.02_Attach 1
12	Univerity Of South Carolina	Education/Colleges/Universities	29	ComEd DR Response ST 3.02_Attach 1
13	Ymca Of Phila & Vicinity	Community and Neighborhood Development	44	ComEd DR Response ST 3.02_Attach 1
<u>Political/ Legislative</u>				
14	Congressional Black Caucus Foundation	Community and Neighborhood Development	7	ComEd DR Response ST 3.02_Attach 1
15	Democratic Governors Association	Conference Sponsorship	10	ComEd DR Response ST 3.02_Attach 1
16	Illinois Legislative Latino Caucus Foundation	Community and Neighborhood Development	13	ComEd DR Response ST 3.02_Attach 1
17	Metropolitan Mayors Caucus	Community and Neighborhood Development/Economic Development	10	ComEd DR Response ST 3.02_Attach 1
<u>Public Welfare Non 501(C)(3)</u>				
18	Chicagoland Chamber Of Commerce	Community and Neighborhood Development	42	ComEd DR Response ST 3.02_Attach 1
19	American Legion - Commonwealth Edison Post 118	Community and Neighborhood Development	17	ComEd DR Response ST 3.02_Attach 1
20	Hacia	Community and Neighborhood Development	15	ComEd DR Response ST 3.02_Attach 1
21	Italian American Chamber Of Commerce-Midwest	Community and Neighborhood Development	7	ComEd DR Response ST 3.02_Attach 1

Commonwealth Edison Company  
 Charitable Contributions Adjustment  
 For the Year Ending December 31, 2011  
 (In Thousands)

Line No.	Organization (a)	Organization Program Area (b)	Amount (c)	Source (d)
	<u>Public Welfare Un-known Tax Status</u>			
22	City Club Of Chicago	Chicago community and economic development	9	ComEd DR Response ST 3.02_Attach 1
23	Commercial Club Foundation	Community Service	15	ComEd DR Response ST 3.02_Attach 1
24	Downers Grove Park District	Neighborhood/Community Development	10	ComEd DR Response ST 3.02_Attach 1
25	Galliard Performance Hall Foundation	Arts and Culture/Performing Arts	29	ComEd DR Response ST 3.02_Attach 1
26	Hubbard Street Dance Chicago	Arts and Culture/Performing Arts	7	ComEd DR Response ST 3.02_Attach 1
27	Institute For Positive Living	Community and Neighborhood Development	10	ComEd DR Response ST 3.02_Attach 1
28				
29	National Museum Of American Jewish History	Museums/Culture and History Community and Neighborhood Development	45	ComEd DR Response ST 3.02_Attach 1
30	Project Brotherhood, A Black Men's Clinic	Community and Neighborhood Development	8	ComEd DR Response ST 3.02_Attach 1
31	Thomas Alva Edison Foundation	Development	10	ComEd DR Response ST 3.02_Attach 1
32	Truist	Community Involvement	156	ComEd DR Response ST 3.02_Attach 1
33	United Negro College Fund	Community and Neighborhood Development	50	ComEd DR Response ST 3.02_Attach 1
34	Total Staff Disallowed Contributions		<u>\$ 827</u>	Sum of Lines 1 - 33

**Commonwealth Edison Company**  
**Lobbying Costs Adjustment**  
 For the Year Ending December 31, 2011  
 (In Thousands)

Line No.	Invoice No.	Description	Amount	Source
	(a)	(b)	(c)	(d)
1	1010106	Legislative Counseling State and Federal	\$ 106	ComEd DR Response ST 2.06_Attach 02
2	1009947	Legislative Counseling State and Federal	48	ComEd DR Response ST 2.06_Attach 03
3	1010170	Legislative Counseling State and Federal	163	ComEd DR Response ST 2.06_Attach 04
4	1010528	Legislative Counseling State and Federal	53	ComEd DR Response ST 2.06_Attach 05
5	1010476	Legislative Counseling State and Federal	106	ComEd DR Response ST 2.06_Attach 06
6		Disallowed Lobbying Costs from Sample	\$ 476	Sum of Lines 1 - 5
7		Total Amount of Invoice Sample	1,491	ComEd DR Response ST 2.06_Attach 01
8		Disallowed Costs as a Percentage of Sample	32%	Line 6 / Line 7
9		Regulatory Commission Expenses	2,791	ComEd FERC Form 1, p. 323, Line 189
10		Staff Adjustment to Administrative and General - Formula Rate	<u>\$ (891)</u>	Line 8 * Line 9
11		2011 Salary and Wages Allocator	89.71%	ComEd Ex. 10.2, Sch FR A-2, Line 8
12		Staff Adjustment to Administrative and General - Staff proposed Revenue Requirement Schedule	<u>\$ (799)</u>	Line 10 * Line 11

**Commonwealth Edison Company**  
**Merger Costs Adjustment**

For the Year Ending December 31, 2011  
 (In Thousands)

Line No.	Description	Amount	Source
1	Staff Adjustment to Merger Costs- Distribution	<u>\$ (93)</u>	ComEd DR Response AG 2.03 CORRECTED, Lines 14 - 25
2	Staff Adjustment to Merger Costs- Customer Accounts	<u>\$ (47)</u>	ComEd DR Response AG 2.03 CORRECTED, Line 26
3	Staff Adjustment to Merger Costs- Customer Services and Informational Services	<u>\$ (2)</u>	ComEd DR Response AG 2.03 CORRECTED, Line 27
4	Merger Costs in Administrative and General	\$ 7,900	ComEd DR Response AG 2.03 CORRECTED, Lines 26-30 + Line 32
5	2011 Salary and Wages Allocator	89.71%	ComEd Ex. 10.2, Sch FR A-2, Line 8
6	Staff Adjustment to Merger Costs- Administrative and General	<u>\$ (7,087)</u>	Line 4 x Line 5

**Commonwealth Edison Company**  
**Rate Case Expense Adjustment**  
 For the Year Ending December 31, 2011  
 (In Thousands)

Line No.	Invoice No.	Description	Amount	Source
	(a)	(b)	(c)	(d)
1	726	2011 Rate Case - ICC No. 11-0721	49	ComEd DR Response ST 2.06_Attach 11
2	725	2011 Rate Case - ICC No. 11-0721	12	ComEd DR Response ST 2.06_Attach 11
3	724	2011 Rate Case - ICC No. 11-0721	1	ComEd DR Response ST 2.06_Attach 11
4	702	2011 Rate Case Expert Fees	5	ComEd DR Response ST 2.06_Attach 11
5	698	2011 Formula Rate Filing Expert Fees	25	ComEd DR Response ST 2.06_Attach 11
6	701	2011 Formula Rate Filing Expert Fees	56	ComEd DR Response ST 2.06_Attach 11
7	699	2011 Rate Case Expert Fees	1	ComEd DR Response ST 2.06_Attach 11
8	1010414	2011 Rate Case - ICC No. 11-0721	13	ComEd DR Response ST 2.06_Attach 05
9	1010489	2011 Rate Case - ICC No. 11-0721	37	ComEd DR Response ST 2.06_Attach 05
10	1010382	2011 Rate Case - ICC No. 11-0721	6	ComEd DR Response ST 2.06_Attach 05
11		Disallowed Rate Case Expense from Sample	\$ 205	Sum of Lines 1 - 10
12		Total Amount of Invoice Sample	1,491	ComEd DR Response ST 2.06_Attach 01
13		Disallowed Costs as a Percentage of Sample	14%	Line 11 / Line 12
14		Regulatory Commission Expenses	2,791	ComEd FERC Form 1, p. 323, Line 189
15		Staff Adjustment to Administrative and General - Formula Rate	<u>\$ (384)</u>	Line 13 * Line 14
16		2011 Salary and Wages Allocator	89.71%	ComEd Ex. 10.2, Sch FR A-2, Line 8
17		Staff Adjustment to Administrative and General - Staff proposed Revenue Requirement Schedule	<u>\$ (344)</u>	Line 15 * Line 16